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October 19, 2006

BY CM-ECF AND BY HAND

Honorable Kent A. Jordan
United States District Court Judge
United States District Court
District of Delaware
J. Caleb Boggs Federal Building
844 N. King Street
Room 6325
Wilmington, DE 19801

Re: *In re: Adams Golf, Inc. Securities Litigation*
Civil Action No. 99-371-KAJ

Dear Judge Jordan:

I have enclosed a courtesy copy of the Underwriter Defendants' corrected answering brief in opposition to Plaintiffs' motion to strike and exclude the testimony of Edward Necarsulmer III, that was filed and served electronically today. We write to explain briefly why this filing is necessary.

On September 11, 2006, Plaintiffs filed their motion to strike and exclude Mr. Necarsulmer's testimony and a supporting opening brief. The Underwriter Defendants filed their answering brief in opposition to the motion to strike on October 9, 2006. On October 13, 2006, Plaintiffs filed a "corrected" version of their opening brief. The enclosed corrected Underwriter Defendants' answering brief is necessitated by one of the changes made in Plaintiffs' "corrected" opening brief.

In their corrected version, Plaintiffs changed each and every citation to Mr. Necarsulmer's deposition transcript that had been set forth in their opening brief (more than 35 such changes in all). The Underwriter Defendants recognized that Plaintiffs' citations in their opening brief made no sense and we endeavored to the best of our ability to determine the pages in the Necarsulmer

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deposition to which Plaintiffs really meant to refer. For the most part we were successful in that endeavor. However in one instance, the Underwriter Defendants had assumed Plaintiffs were citing to certain pages of Mr. Necarsulmer's deposition transcript, but Plaintiffs' corrected brief makes clear they were citing to a different page. The Underwriter Defendants are therefore submitting their corrected answering brief to address this discrepancy. The new language is on pages 7-8 of the Underwriter Defendants' corrected answering brief. For the convenience of the Court, we have also enclosed a blacklined version of our corrected answering brief that indicates the specific changes we were required to make. No other changes have been made (other than conforming changes to the page numbers cited in the table of contents and table of authorities).

If Your Honor has any questions concerning this matter, counsel for the Underwriter Defendants are available at the Court's convenience .

Respectfully submitted,

/s/ John E. James

John E. James (No. 996)

cc: Peter T. Dalleo, Clerk of the Court (By CM-ECF And By Hand)
Camella P. Keener (By CM-ECF)
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